



# 2017 Legislative Special Session Guidance

Revised December 6, 2017

This document is intended to provide guidance to districts in relation to changes by the 2017 Special Legislative Session. To recap, the following changes were instituted through the actions of SB 02, HB 06 & HB 02:

## I. Summary of Changes to Districts in Special Legislative Session Only (All Funds)

This table shows the changes that resulted from the November Special Legislative Session. These are new changes to school district funding appropriations.

<u>Appropriation Reduction</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>Total Biennium Reductions</u>
Transportation Appropriation is reduced by \$1.7 million each year.	(\$1,693,274)	(\$1,693,274)	(\$3,386,548)
In FY 2019 the school combined block grant is eliminated.		(\$3,072,890)	(\$3,072,890)
In FY 2019 the school transportation block grant is eliminated.		(\$3,471,025)	(\$3,471,025)
FY 2019 the school trust land block grant appropriation is eliminated (funding set to expire 6/30/2019).		(\$100,000)	(\$100,000)
In FY 2019 the county retirement block grant is eliminated.		(\$2,764,448)	(\$2,764,448)
In FY 2019 the county transportation block grant is eliminated.		(\$2,248,176)	(\$2,248,176)
Remove facilities debt service assistance funding to support BASE Aid.	(\$3,400,000)	(\$4,800,000)	(\$8,200,000)
State Major Maintenance Aid Funding (Coal Trust SSR from SB 307)	(\$ 500,000)	(\$1,200,000)	(\$1,700,000)
<b>Totals</b>	<b>(\$5,593,274)</b>	<b>(\$19,349,813)</b>	<b>(\$24,943,087)</b>

### Other Important Highlights:

**Transportation Transfer Provision** – SB 02, section 10 requires districts transfer state or local budgeted and non-budget funds to the transportation fund if necessary to eliminate any increase in district property taxes that would otherwise be caused by shortages associated with the transportation block grant reduction and state transportation appropriation reduction. (Districts cannot transfer from the debt service fund or retirement fund.)

**Retirement GTB Payment FY 2019 Provision** – SB 02, section 9, instructs OPI to reimburse GTB retirement payments to counties as if the counties received the county retirement block grant amounts. The county will submit the budget amounts needed on the FP 10a, then OPI will calculate the county retirement block grant into equivalent mill amounts and decrease the value of the county retirement block grant mills from the GTB retirement calculation. This applies to FY 2019 only.

## II. Expanded Explanation of Changes

### ***Reduction of transportation payment***

The OPI budget for pupil transportation was reduced by \$1.7 million each year of the biennium.

Section 8 of SB 02 (Special Legislative Session) states:

*“Proportional reduction to general fund appropriation for school transportation for fiscal years 2018 and 2019. The office of public instruction shall proportionally reduce the state transportation reimbursement to each school district in fiscal years 2018 and 2019 in order to distribute no more than the amounts appropriated. The office of public instruction may **not** request a supplemental appropriation for school transportation reimbursements for fiscal years 2018 and 2019.”*

Using the historical average of statewide pupil transportation claims, the OPI estimates a potential 16.3% reduction in distribution to schools for the district transportation reimbursement. The reduction will occur in the June payment. There will be no reduction in the county payment to school districts as per SB 02 (Special Legislative Session).

The actual reduction amount will depend on the statewide claims total for the year. The OPI will not know the exact amount of the reduction until second semester claims are processed. In addition, SB 02 requires districts to transfer funding from another budgeted or non-budgeted fund (except debt service fund and retirement funds) to cover the payment reduction amount.

The OPI is aware districts will not know the actual amount of the payment reduction until after the June 28<sup>th</sup> payment is processed. The OPI will send out notification of the payment shortage amounts as soon as the information is collected and processed, but will be no later than June 25<sup>th</sup>, 2018.

**Clerk to do list:**

1. In FY 2018 and FY 2019, there will likely be a reduced payment amount in June. Plan for a reduction of approximately 16.3%.
2. Watch for the amount of the payment reduction which should be released by June 25<sup>th</sup>, 2018. The FY 2019 date will depend on the approved payment schedule.
3. Determine if the elimination of the school district transportation block grant and payment reduction will result in an increase in school district property taxes. If yes reduce transportation spending, cover the lost state revenue from transportation fund reserves, and/or transfer state or local funds from another non-budgeted or budgeted (not debt service fund or retirement fund) to the transportation fund to cover the amount of the state payment reduction on transportation claims plus the district transportation block grant (See below).

***Elimination of School Combined Block Grant***

SB 261 (2017 Regular Legislative Session) reduced the district combined block grants by \$2,800,000 (or 47.68%). SB 02 (Special Legislative Session) permanently eliminates the remaining district combined block grants beginning in FY 2019.

**Clerk to do list:**

1. In FY 2018 verify that your district has accounted for the reduction of combined block grant distribution.
2. In FY 2019, the combined block grants are eliminated and will not be budgeted.

***Elimination of School Transportation Block Grant***

SB 02 (Special Legislative Session) eliminates the transportation block grant in FY 2019 and requires:

*“For fiscal years 2018, 2019, 2020, and 2021 only, a school district shall transfer state or local*

revenue from any budgeted or non-budgeted fund, other than the debt service fund or retirement fund, to its transportation fund in a total amount not to exceed an amount estimated by the district to be necessary to eliminate an increase in school district property taxes resulting from the elimination of the district transportation block grant and/or any amount of payment reduction to the district as a result of limitations of distribution on transportation claims related to the amount of the state transportation appropriation. “

**Clerk to do list:**

1. Identify whether the district can absorb the state funding shortfall without a tax increase. If a tax increase is estimated to be necessary, proceed to item 2 and if not, no further action is necessary.
2. If necessary, for FY 2019 – FY 2021 make sure your district has transferred no more than the amount of the transportation block grant (could be found by reviewing your FY 2018 budget and the revenue code 3444 in fund 10 or see the chart at the end of the document) to the transportation fund.

Note: The maximum amount transferred is the combined amount of the eliminated block grant and the reduced transportation payment. The actual amount transferred cannot exceed the amount estimated by the district as necessary to eliminate an increase in school district property taxes as a result of the changes in SB 2.

***Elimination of School Trust Land Block Grant***

In FY 2019, HB 02 eliminated this appropriation.

**Clerk to do list:**

1. OPI is awaiting guidance on the issuance of payment for FY 2019, 20-9-640, MCA which dictates OPI pay this block grant was not eliminated for FY 2019. There is no funding appropriated for this block grant in FY 2019.

***Elimination of County Retirement Block Grant***

SB 02 (Special Legislative Session) eliminates the county retirement block grant in FY 2019. SB 02 (Special Legislative Session) requires the OPI to calculate county retirement GTB based on total county mills assessed reduced by a mill amount equal to the value of the eliminated county retirement block grant.

**County Superintendent's to do list:**

1. Beginning in FY 2019, the amounts needed to fund school districts retirement funds will not be offset with any state funding. The county mills will likely increase to cover this decreased revenue.

***Elimination of County Transportation Block Grant***

SB 02 (Special Legislative Session) eliminates the county transportation block grant in FY 2019.

**County Superintendent's to do list:**

1. Beginning in FY 2019, the transportation amounts needed to fund the county's obligation for pupil transportation will not be offset with any state funding. The county mills will likely increase to cover this decreased revenue.

***Suspension of facilities Debt Service Assistance Payment***

Section 10(3) of HB 6 (Special Session) suspends the state debt service assistance as provided in 20-9-371 and provides that current available state funds in the school facilities and technology

account be transferred to the state guarantee account.

**Clerk to do list:**

1. Be aware no funding is available to assist with debt service payments.

***Suspension of the State Major Maintenance Aid (SMMA) Payment***

SB 307 (Regular 2017 Legislative Session) created a new state funding source to a district's building reserve fund termed State Major Maintenance Aid. Funding to support this new program were appropriated through a HB 02 general fund appropriation and an additional state special appropriation to the State Major Maintenance Account from HB390 (Regular 2017 Legislative Session) and SB260 (Regular 2017 Legislative Session). Distributions to districts were to begin in FY 2019; however the actions of SB 261 (Regular 2017 Legislative Session) and HB 06 (Special Legislative Session) have suspended the state distribution for FY 2019.

**Clerk to do list:**

1. In FY 2019 your district is still able to mill up to the allowed amount for the SMMA box size. However, no state funding will be available to offset the levied amounts.

***Retirement GTB Payment for FY 2019 Provision***

SB 02 (Special Legislative Session) eliminates the county retirement block grant in FY 2019. SB 02 (Special Session) requires the OPI to calculate county retirement GTB based on total county mills assessed reduced by a mill amount equal to the value of the eliminated county retirement block grant. This includes county funds in 7830 & 7840 with county revenue 335300.

**County Superintendent to do list:**

1. Know the retirement GTB payment will not increase as a result of the elimination of the county retirement block grants.

***Transportation Transfer Provision***

SB 02, section 10 requires districts transfer budgeted and non-budgeted funds to the transportation fund to eliminate any increase in school district property taxes that would otherwise be caused by Senate Bill 2. This can be accomplished by reducing transportation spending, covering the lost state revenue from transportation fund reserves, or transferring budgeted and/or non-budgeted funds to the transportation fund. The maximum amount allowed to transfer is equivalent to the shortages associated with the transportation block grant reduction and state transportation appropriation reduction. (Districts cannot transfer from the debt service fund or retirement fund.)

All transfers related to this must use the object code 913 and the corresponding revenue code 5303. This transaction should be recorded as an interfund operating transfer, addressed in the School Accounting Manual, Section 5-0520.30 – Interfund Transfers – Operating Transfer.

For example:

*To record an operating transfer between funds: For example, assume the district transfers \$600 from the General Fund to the Transportation Fund at fiscal year-end.*

*General Fund (01)*

*Debit: 802 Expenditures \$600*

*Credit: 101 Cash \$600*

*Expenditures Subsidiary Ledger*

**X01-XXX-6100-913 Transportation Transfers (FY 18 – 21) Out \$600**

*Transportation Fund (10)*

*Debit: 101 Cash \$600*

*Credit: 402 Revenues \$600*

*Revenues Subsidiary Ledger*

**X10-5303 Transportation Transfers (FY 18 – 21) \$600**

*NOTE: Charges to expenditure object **913-Transportation Transfers** and income credited to revenue source **5303-Transportation Transfers (FY 18 – 21)** should balance at all times.*

Ensure a cash transfer entry is also completed by September 30<sup>th</sup>.

Assuming an increase in district property taxes is estimated:

1. For FY 2018, districts will need to transfer up to an amount equivalent to the payment reduction (the final amount will not be known until June 2018).
2. In FY 2019, districts will need to transfer up to an amount equivalent to the payment reduction (the final amount will not be known until June 2019) and the amount of the school transportation block grant amounts (found in the district budget for FY 2018 under fund (10) and revenue 3444 or refer to the chart below).

**Key resources to guide you through transferring of funds include:**

[OPI Transfer Matrix \\*](#)

[20-9-208, MCA Transfers \\*](#)

[20-9-512, MCA Compensation](#)

[Absence Liability](#)

[20-9-515, MCA Litigation Reserve](#)

[20-9-509, MCA Lease or Rental Agreement](#)

[20-9-508, MCA Building Fund](#)

[20-9-703, MCA District as Prime](#)

[20-9-704, MCA District as](#)

[Cooperating Agency](#)

[20-3-363, MCA Multidistrict Agreements - Transfers](#)

[20-9-201, MCA Definitions and Application](#)

[20-9-505, MCA Nonoperating Fund](#)

[20-9-604, MCA Endowment Fund](#)

[ARM 10.10.320](#)

[LGS – Compliance Supplement \(SD 01 - Transfers section 8\)](#)

\*Note: These two items do not apply to these transfers but are reference items only.

**Important Reminders:**

- ✓ Due to the specificity (transfers to the transportation fund) and limited duration (FY18-21) and purpose for which transfers are authorized by Senate Bill 2 (only to eliminate an increase in district property taxes), restrictions on transfers set forth in 20-9-208, MCA, are not applicable.
- ✓ Per ARM 10.10.320, districts must notify OPI and county officials within 30 days of the transfer.
- ✓ All transfers are limited to the availability of the fund balance.
- ✓ Any transferred fund balance may inhibit the district's ability to hold the full reserves in the ensuing year. For example, funds transferred from bus depreciation will limit the funding available to purchase new buses as the limitation on depreciation of buses is not changed.
- ✓ Be cautious of transferring any local or state funding used as federal matching dollars and

ensure the district is not violating grant matching requirements.

- ✓ Transfers cannot be made from the debt service fund or retirement fund.
- ✓ Proprietary and fiduciary funds are intended to be fee based and be self-reliant. Ensure the district is not violating any accounting or contractual requirements before transferring from these types of funds.

**Clerk to do list:**

1. Ensure the up to the equivalent amount of reduced transportation payment and elimination of the school transportation block grant amounts are transferred from another fund to the transportation fund if a tax increase is necessary. If reserves or spending reductions are sufficient to cover the shortages no transfer is necessary.
2. If necessary, for FY 2018, the amount that could be transferred will include only the state amount of payment reduction for pupil transportation, which will be determined for the state distribution in June 2018.
3. If necessary, for FY 2019, the amount to be transferred will include up to the state amount of payment reduction for pupil transportation and the amount of eliminated transportation block grant (refer to chart below). If reserves or spending reductions are sufficient to cover the shortages no transfer is necessary.

**School Transportation Block Grant Amounts FY 2018**

*Note: The transportation block grant will still be paid in FY 2018. This chart is a reference for districts to see the eliminated amounts beginning in FY 2019.*

CO	CO Name	_LE_	LE Name	Fund Code	FY 2018 Amounts
01	Beaverhead	0003	Grant Elem	10	\$172.49
01	Beaverhead	0005	Dillon Elem	10	\$10,989.59
01	Beaverhead	0006	Beaverhead County H S	10	\$24,596.15
01	Beaverhead	0007	Wise River Elem	10	\$26.76
01	Beaverhead	0009	Lima K-12 Schools	10	\$458.21
01	Beaverhead	0010	Wisdom Elem	10	\$183.25
01	Beaverhead	0015	Reichle Elem	10	\$569.00
02	Big Horn	0020	Spring Creek Elem	10	\$537.75
02	Big Horn	0021	Pryor Elem	10	\$2,243.38
02	Big Horn	0023	Hardin Elem	10	\$27,438.04
02	Big Horn	0025	Lodge Grass Elem	10	\$22,684.51
02	Big Horn	0026	Wyola Elem	10	\$4,778.43
02	Big Horn	1189	Hardin H S	10	\$6,919.19
02	Big Horn	1190	Lodge Grass H S	10	\$7,307.56
02	Big Horn	1214	Plenty Coups H S	10	\$1,987.93
03	Blaine	0028	Chinook Elem	10	\$6,086.51
03	Blaine	0029	Chinook H S	10	\$4,709.44

CO	CO Name	_LE_	LE Name	Fund Code	FY 2018 Amounts
03	Blaine	0030	Harlem Elem	10	\$5,503.90
03	Blaine	0031	Harlem H S	10	\$5,888.22
03	Blaine	0032	Cleveland Elem	10	\$429.19
03	Blaine	0034	Zurich Elem	10	\$648.61
03	Blaine	0044	Turner Elem	10	\$7,715.04
03	Blaine	0045	Turner H S	10	\$2,893.92
03	Blaine	1213	Hays-Lodge Pole K-12 Schls	10	\$77.83
04	Broadwater	0055	Townsend K-12 Schools	10	\$14,002.12
05	Carbon	0056	Red Lodge Elem	10	\$8,669.08
05	Carbon	0057	Red Lodge H S	10	\$8,479.22
05	Carbon	0059	Bridger K-12 Schools	10	\$7,866.00
05	Carbon	0060	Joliet Elem	10	\$2,171.86
05	Carbon	0061	Joliet H S	10	\$1,395.95
05	Carbon	0069	Roberts K-12 Schools	10	\$1,774.35
05	Carbon	0072	Fromberg K-12	10	\$6,027.81
05	Carbon	0076	Belfry K-12 Schools	10	\$1,162.33
05	Carbon	1231	Luther Elem	10	\$1,624.09
06	Carter	0078	Hawks Home Elem	10	\$82.13
06	Carter	0087	Ekalaka Elem	10	\$1,449.21
06	Carter	0097	Carter County H S	10	\$780.03
07	Cascade	0098	Great Falls Elem	10	\$80,755.83
07	Cascade	0099	Great Falls H S	10	\$36,771.52
07	Cascade	0101	Cascade Elem	10	\$2,692.76
07	Cascade	0102	Cascade H S	10	\$7,617.29
07	Cascade	0104	Centerville Elem	10	\$3,763.46
07	Cascade	0105	Centerville H S	10	\$3,863.97
07	Cascade	0112	Belt Elem	10	\$4,380.35
07	Cascade	0113	Belt H S	10	\$5,896.12
07	Cascade	0118	Simms H S	10	\$6,829.66
07	Cascade	0127	Vaughn Elem	10	\$3,285.20
07	Cascade	0131	Ulm Elem	10	\$1,792.97
07	Cascade	1225	Sun River Valley Elem	10	\$8,965.48
08	Chouteau	0133	Fort Benton Elem	10	\$7,022.04
08	Chouteau	0134	Fort Benton H S	10	\$22,205.03



CO	CO Name	_LE_	LE Name	Fund Code	FY 2018 Amounts
08	Chouteau	0138	Big Sandy K-12	10	\$18,187.38
08	Chouteau	0146	Highwood K-12	10	\$11,219.96
08	Chouteau	0154	Geraldine K-12	10	\$3,516.12
08	Chouteau	0161	Knees Elem	10	\$0.49
08	Chouteau	0171	Benton Lake Elem	10	\$48.28
09	Custer	0172	Miles City Elem	10	\$3,784.67
09	Custer	0173	Kircher Elem	10	\$8,117.44
09	Custer	0177	Trail Creek Elem	10	\$1,721.78
09	Custer	0179	Spring Creek Elem	10	\$0.63
09	Custer	0187	Kinsey Elem	10	\$4,211.55
09	Custer	0192	Custer County H S	10	\$4,297.11
10	Daniels	0194	Scobey K-12 Schools	10	\$13,227.78
11	Dawson	0206	Glendive Elem	10	\$22,565.29
11	Dawson	0207	Dawson H S	10	\$8,896.92
11	Dawson	0216	Lindsay Elem	10	\$41.12
11	Dawson	0227	Richey Elem	10	\$3,667.95
11	Dawson	0228	Richey H S	10	\$4,981.42
11	Dawson	1193	Deer Creek Elem	10	\$12.13
12	Deer Lodge	0236	Anaconda Elem	10	\$3,441.88
12	Deer Lodge	0237	Anaconda H S	10	\$4,349.86
13	Fallon	0244	Baker K-12 Schools	10	\$5,534.88
13	Fallon	0256	Plevna K-12 Schools	10	\$498.50
14	Fergus	0258	Lewistown Elem	10	\$27,566.03
14	Fergus	0259	Fergus H S	10	\$17,052.97
14	Fergus	0268	Grass Range Elem	10	\$3,298.61
14	Fergus	0269	Grass Range H S	10	\$3,319.47
14	Fergus	0273	Moore Elem	10	\$2,452.11
14	Fergus	0274	Moore H S	10	\$3,729.58
14	Fergus	0280	Roy K-12 Schools	10	\$2,223.05
14	Fergus	0281	Denton Elem	10	\$4,913.18
14	Fergus	0282	Denton H S	10	\$4,175.35
14	Fergus	0291	Winifred K-12 Schools	10	\$3,797.39
15	Flathead	0310	Kalispell Elem	10	\$52,344.62
15	Flathead	0311	Flathead H S	10	\$75,440.77



CO	CO Name	_LE_	LE Name	Fund Code	FY 2018 Amounts
15	Flathead	0312	Columbia Falls Elem	10	\$19,766.24
15	Flathead	0313	Columbia Falls H S	10	\$11,778.32
15	Flathead	0316	Creston Elem	10	\$496.54
15	Flathead	0317	Cayuse Prairie Elem	10	\$4,828.59
15	Flathead	0323	Kila Elem	10	\$128.10
15	Flathead	0324	Smith Valley Elem	10	\$159.04
15	Flathead	0327	Somers Elem	10	\$14,501.63
15	Flathead	0330	Bigfork Elem	10	\$10,425.12
15	Flathead	0331	Bigfork H S	10	\$10,370.52
15	Flathead	0334	Whitefish Elem	10	\$16,681.92
15	Flathead	0335	Whitefish H S	10	\$7,493.93
15	Flathead	0339	Evergreen Elem	10	\$2,168.80
15	Flathead	0341	Marion Elem	10	\$2,900.23
15	Flathead	0342	Olney-Bissell Elem	10	\$3,581.11
15	Flathead	1184	West Valley Elem	10	\$7,108.36
15	Flathead	1223	West Glacier Elem	10	\$2,303.99
16	Gallatin	0347	Manhattan School	10	\$7,801.95
16	Gallatin	0348	Manhattan High School	10	\$7,049.38
16	Gallatin	0350	Bozeman Elem	10	\$44,927.93
16	Gallatin	0351	Bozeman H S	10	\$20,327.15
16	Gallatin	0354	Willow Creek Elem	10	\$2,578.17
16	Gallatin	0355	Willow Creek H S	10	\$1,431.82
16	Gallatin	0357	Springhill Elem	10	\$118.03
16	Gallatin	0359	Cottonwood Elem	10	\$4.02
16	Gallatin	0360	Three Forks Elem	10	\$1,434.28
16	Gallatin	0361	Three Forks H S	10	\$1,744.05
16	Gallatin	0362	Pass Creek Elem	10	\$2.81
16	Gallatin	0363	Monforton Elem	10	\$5,860.03
16	Gallatin	0364	Gallatin Gateway Elem	10	\$5,998.69
16	Gallatin	0366	Anderson Elem	10	\$1,796.35
16	Gallatin	0367	LaMotte Elem	10	\$88.08
16	Gallatin	0368	Belgrade Elem	10	\$28,856.13
16	Gallatin	0369	Belgrade H S	10	\$14,438.36
16	Gallatin	0370	Malmborg Elem	10	\$26.95

CO	CO Name	_LE_	LE Name	Fund Code	FY 2018 Amounts
16	Gallatin	0374	West Yellowstone K-12	10	\$6,354.22
16	Gallatin	0376	Amsterdam Elem	10	\$3,275.66
16	Gallatin	1239	Big Sky School K-12	10	\$2,218.97
17	Garfield	0377	Jordan Elem	10	\$4,803.75
17	Garfield	0378	Garfield County H S	10	\$6,398.01
17	Garfield	0386	Kester Elem	10	\$31.85
17	Garfield	0387	Cohagen Elem	10	\$2,600.00
17	Garfield	0392	Sand Springs Elem	10	\$237.82
18	Glacier	0400	Browning Elem	10	\$33,175.98
18	Glacier	0401	Browning H S	10	\$30,575.94
18	Glacier	0402	Cut Bank Elem	10	\$4,874.42
18	Glacier	0403	Cut Bank H S	10	\$8,135.00
18	Glacier	0404	East Glacier Park Elem	10	\$2,459.35
19	Golden Valley	0407	Ryegate K-12 Schools	10	\$1,364.67
19	Golden Valley	0411	Lavina K-12 Schools	10	\$6,267.79
20	Granite	0416	Philipsburg K-12 Schools	10	\$7,492.81
20	Granite	0418	Hall Elem	10	\$36.28
20	Granite	0419	Drummond Elem	10	\$2,415.06
20	Granite	0420	Drummond H S	10	\$2,546.90
21	Hill	0424	Davey Elem	10	\$1.77
21	Hill	0425	Box Elder Elem	10	\$5,501.43
21	Hill	0426	Box Elder H S	10	\$5,776.75
21	Hill	0427	Havre Elem	10	\$24,275.75
21	Hill	0428	Havre H S	10	\$25,401.22
21	Hill	0445	Cottonwood Elem	10	\$1,263.92
21	Hill	1207	Rocky Boy Elem	10	\$252.05
21	Hill	1229	Rocky Boy H S	10	\$104.99
21	Hill	1233	North Star Elem	10	\$10,278.22
21	Hill	1234	North Star HS	10	\$11,405.98
22	Jefferson	0452	Clancy Elem	10	\$10,726.89
22	Jefferson	0453	Whitehall Elem	10	\$10,030.13
22	Jefferson	0454	Whitehall H S	10	\$7,502.44
22	Jefferson	0456	Boulder Elem	10	\$5,850.79
22	Jefferson	0457	Jefferson H S	10	\$12,772.41

CO	CO Name	_LE_	LE Name	Fund Code	FY 2018 Amounts
22	Jefferson	0458	Cardwell Elem	10	\$1,795.42
22	Jefferson	0460	Montana City Elem	10	\$2,328.47
23	Judith Basin	0464	Stanford K-12 Schools	10	\$4,790.00
23	Judith Basin	0469	Hobson K-12 Schools	10	\$3,958.88
23	Judith Basin	0472	Geyser Elem	10	\$1,429.77
23	Judith Basin	0473	Geyser H S	10	\$1,451.03
24	Lake	0474	Arlee Elem	10	\$5,099.23
24	Lake	0475	Arlee H S	10	\$1,533.43
24	Lake	0477	Polson Elem	10	\$9,241.88
24	Lake	0478	Polson H S	10	\$4,097.90
24	Lake	0481	St Ignatius K-12 Schools	10	\$17,072.04
24	Lake	1199	Ronan Elem	10	\$21,713.19
24	Lake	1200	Ronan H S	10	\$7,735.14
24	Lake	1205	Charlo Elem	10	\$7,791.68
24	Lake	1206	Charlo H S	10	\$7,999.29
25	Lewis & Clark	0487	Helena Elem	10	\$113,333.32
25	Lewis & Clark	0488	Helena H S	10	\$44,161.25
25	Lewis & Clark	0491	Trinity Elem	10	\$3,648.11
25	Lewis & Clark	0492	East Helena Elem	10	\$17,650.71
25	Lewis & Clark	0495	Wolf Creek Elem	10	\$80.99
25	Lewis & Clark	0502	Augusta Elem	10	\$1,595.49
25	Lewis & Clark	0503	Augusta H S	10	\$1,305.64
25	Lewis & Clark	1221	Lincoln K-12 Schools	10	\$2,308.10
26	Liberty	1236	Chester-Joplin-Inverness El	10	\$12,087.65
26	Liberty	1237	Chester-Joplin-Inverness HS	10	\$10,032.01
27	Lincoln	0519	Troy Elem	10	\$7,221.28
27	Lincoln	0520	Troy H S	10	\$7,610.05
27	Lincoln	0522	Libby K-12 Schools	10	\$30,379.87
27	Lincoln	0527	Eureka Elem	10	\$10,297.26
27	Lincoln	0528	Lincoln County H S	10	\$5,171.64
27	Lincoln	0529	Fortine Elem	10	\$3,449.94
27	Lincoln	0530	McCormick Elem	10	\$73.29
27	Lincoln	0534	Trego Elem	10	\$131.78
28	Madison	0536	Alder Elem	10	\$161.36

CO	CO Name	_LE_	LE Name	Fund Code	FY 2018 Amounts
28	Madison	0537	Sheridan Elem	10	\$2,634.88
28	Madison	0538	Sheridan H S	10	\$4,018.99
28	Madison	0540	Twin Bridges K-12 Schools	10	\$15,962.99
28	Madison	0543	Harrison K-12 Schools	10	\$6,675.00
28	Madison	0546	Ennis K-12 Schools	10	\$30,947.67
29	McCone	0547	Circle Elem	10	\$16,886.84
29	McCone	0548	Circle H S	10	\$14,803.40
29	McCone	0566	Vida Elem	10	\$1,031.07
30	Meagher	0570	White Sulphur Spgs K-12	10	\$7,103.46
31	Mineral	0577	Alberton K-12 Schools	10	\$3,936.25
31	Mineral	0579	Superior K-12 Schools	10	\$20,379.64
31	Mineral	0582	St Regis K-12 Schools	10	\$13,340.36
32	Missoula	0583	Missoula Elem	10	\$148,353.26
32	Missoula	0584	Missoula H S	10	\$73,849.44
32	Missoula	0586	Hellgate Elem	10	\$55,661.10
32	Missoula	0588	Lolo Elem	10	\$3,272.90
32	Missoula	0589	Potomac Elem	10	\$4,634.49
32	Missoula	0590	Bonner Elem	10	\$12,314.29
32	Missoula	0591	Woodman Elem	10	\$410.01
32	Missoula	0592	DeSmet Elem	10	\$10,401.57
32	Missoula	0593	Target Range Elem	10	\$6,613.69
32	Missoula	0595	Clinton Elem	10	\$7,026.24
32	Missoula	0596	Swan Valley Elem	10	\$2,482.48
32	Missoula	0597	Seeley Lake Elem	10	\$4,174.42
32	Missoula	0599	Frenchtown K-12 Schools	10	\$15,214.38
33	Musselshell	0605	Roundup Elem	10	\$11,773.62
33	Musselshell	0606	Roundup High School	10	\$17,109.70
33	Musselshell	0607	Melstone Elem	10	\$5,709.96
33	Musselshell	0608	Melstone H S	10	\$8,293.76
34	Park	0612	Livingston Elem	10	\$9,742.82
34	Park	0613	Park H S	10	\$5,781.44
34	Park	0614	Gardiner Elem	10	\$3,208.31
34	Park	0620	Pine Creek Elem	10	\$181.22
34	Park	1191	Gardiner H S	10	\$2,902.44

CO	CO Name	_LE_	LE Name	Fund Code	FY 2018 Amounts
34	Park	1215	Arrowhead Elem	10	\$795.45
34	Park	1227	Shields Valley Elem	10	\$7,473.80
34	Park	1228	Shields Valley H S	10	\$4,927.31
35	Petroleum	0642	Winnett K-12 Schools	10	\$3,080.84
36	Phillips	0648	Dodson K-12	10	\$10,236.62
36	Phillips	0657	Saco H S	10	\$2,345.26
36	Phillips	0659	Malta K-12 Schools	10	\$29,649.91
36	Phillips	0663	Whitewater K-12 Schools	10	\$7,348.60
36	Phillips	1203	Saco Elem	10	\$2,548.99
37	Pondera	0671	Dupuyer Elem	10	\$540.38
37	Pondera	0674	Conrad Elem	10	\$5,147.06
37	Pondera	0675	Conrad H S	10	\$4,443.10
37	Pondera	0679	Valier Elem	10	\$5,720.41
37	Pondera	0680	Valier H S	10	\$5,247.89
38	Powder River	0692	Biddle Elem	10	\$429.31
38	Powder River	0705	Broadus Elem	10	\$9,076.21
38	Powder River	0706	Powder River Co Dist H S	10	\$19,407.86
38	Powder River	0709	South Stacey Elem	10	\$54.44
39	Powell	0712	Deer Lodge Elem	10	\$7,751.66
39	Powell	0713	Powell County H S	10	\$8,410.49
39	Powell	0717	Helmville Elem	10	\$1,739.41
39	Powell	0718	Garrison Elem	10	\$315.33
39	Powell	0719	Elliston Elem	10	\$13.26
39	Powell	0720	Avon Elem	10	\$756.05
39	Powell	0721	Gold Creek Elem	10	\$123.63
40	Prairie	0726	Terry K-12 Schools	10	\$6,351.18
41	Ravalli	0731	Corvallis K-12 Schools	10	\$29,712.65
41	Ravalli	0732	Stevensville Elem	10	\$13,745.62
41	Ravalli	0733	Stevensville H S	10	\$14,296.20
41	Ravalli	0735	Hamilton K-12 Schools	10	\$40,940.99
41	Ravalli	0738	Victor K-12 Schools	10	\$6,516.22
41	Ravalli	0740	Darby K-12 Schools	10	\$10,570.82
41	Ravalli	0741	Lone Rock Elem	10	\$6,872.23
41	Ravalli	0743	Florence-Carlton K-12 Schls	10	\$24,155.59

CO	CO Name	_LE_	LE Name	Fund Code	FY 2018 Amounts
42	Richland	0745	Sidney Elem	10	\$16,471.09
42	Richland	0746	Sidney H S	10	\$8,710.05
42	Richland	0747	Savage Elem	10	\$3,185.63
42	Richland	0748	Savage H S	10	\$2,973.01
42	Richland	0749	Brorson Elem	10	\$967.64
42	Richland	0750	Fairview Elem	10	\$14,369.60
42	Richland	0751	Fairview H S	10	\$5,705.03
42	Richland	0754	Rau Elem	10	\$4,467.63
42	Richland	0768	Lambert Elem	10	\$1,932.98
42	Richland	0769	Lambert H S	10	\$765.63
43	Roosevelt	0774	Frontier Elem	10	\$753.50
43	Roosevelt	0775	Poplar Elem	10	\$28,740.09
43	Roosevelt	0776	Poplar H S	10	\$11,358.92
43	Roosevelt	0777	Culbertson Elem	10	\$8,614.32
43	Roosevelt	0778	Culbertson H S	10	\$6,417.82
43	Roosevelt	0780	Wolf Point Elem	10	\$10,517.12
43	Roosevelt	0781	Wolf Point H S	10	\$5,334.19
43	Roosevelt	0782	Brockton Elem	10	\$884.94
43	Roosevelt	0783	Brockton H S	10	\$1,249.38
43	Roosevelt	0785	Bainville K-12 Schools	10	\$9,423.64
43	Roosevelt	0786	Froid Elem	10	\$2,665.51
43	Roosevelt	0787	Froid H S	10	\$3,250.65
44	Rosebud	0789	Birney Elem	10	\$23.50
44	Rosebud	0790	Forsyth Elem	10	\$7,787.61
44	Rosebud	0791	Forsyth H S	10	\$7,304.42
44	Rosebud	0795	Rosebud K-12	10	\$10,758.27
44	Rosebud	0796	Colstrip Elem	10	\$375.73
44	Rosebud	0797	Colstrip H S	10	\$21,744.52
44	Rosebud	0800	Ashland Elem	10	\$4,784.46
45	Sanders	0803	Plains K-12	10	\$15,256.15
45	Sanders	0804	Thompson Falls Elem	10	\$22,331.91
45	Sanders	0805	Thompson Falls H S	10	\$10,881.01
45	Sanders	0807	Trout Creek Elem	10	\$10,959.09
45	Sanders	0809	Dixon Elem	10	\$1,679.00

CO	CO Name	_LE_	LE Name	Fund Code	FY 2018 Amounts
45	Sanders	0811	Noxon Elem	10	\$6,068.33
45	Sanders	0812	Noxon H S	10	\$4,182.49
45	Sanders	0815	Hot Springs K-12	10	\$14,978.53
46	Sheridan	0822	Medicine Lake K-12 Schools	10	\$14,114.76
46	Sheridan	0828	Plentywood K-12 Schools	10	\$31,222.11
47	Silver Bow	0840	Butte Elem	10	\$52,040.25
47	Silver Bow	0842	Ramsay Elem	10	\$6,403.02
47	Silver Bow	0843	Divide Elem	10	\$3.35
47	Silver Bow	1212	Butte H S	10	\$31,872.90
48	Stillwater	0846	Park City Elem	10	\$4,901.97
48	Stillwater	0847	Park City H S	10	\$3,819.29
48	Stillwater	0848	Columbus Elem	10	\$5,875.94
48	Stillwater	0849	Columbus H S	10	\$5,423.04
48	Stillwater	0850	Reed Point Elem	10	\$4,693.60
48	Stillwater	0851	Reed Point H S	10	\$3,765.68
48	Stillwater	0853	Fishtail Elem	10	\$1,640.56
48	Stillwater	0857	Nye Elem	10	\$165.37
48	Stillwater	0858	Rapelje Elem	10	\$1,480.46
48	Stillwater	0859	Rapelje H S	10	\$1,713.74
48	Stillwater	0861	Absarokee Elem	10	\$1,953.80
48	Stillwater	0862	Absarokee H S	10	\$9,918.45
49	Sweet Grass	0865	Big Timber Elem	10	\$2,797.91
49	Sweet Grass	0868	Melville Elem	10	\$33.88
49	Sweet Grass	0872	Greycliff Elem	10	\$200.94
49	Sweet Grass	0875	McLeod Elem	10	\$111.09
49	Sweet Grass	0882	Sweet Grass County H S	10	\$8,412.03
50	Teton	0883	Choteau Elem	10	\$8,245.28
50	Teton	0884	Choteau H S	10	\$8,563.36
50	Teton	0889	Bynum Elem	10	\$1,055.76
50	Teton	0890	Fairfield Elem	10	\$4,603.45
50	Teton	0891	Fairfield H S	10	\$7,145.30
50	Teton	0894	Power Elem	10	\$3,227.69
50	Teton	0895	Power H S	10	\$3,140.70
50	Teton	0896	Golden Ridge Elem	10	\$2,629.13



CO	CO Name	_LE_	LE Name	Fund Code	FY 2018 Amounts
50	Teton	0898	Pendroy Elem	10	\$186.35
50	Teton	0900	Greenfield Elem	10	\$7,799.89
50	Teton	1235	Dutton/Brady K-12 Schools	10	\$9,417.49
51	Toole	0903	Sunburst K-12 Schools	10	\$4,151.11
51	Toole	0910	Shelby Elem	10	\$7,880.17
51	Toole	0911	Shelby H S	10	\$8,896.49
52	Treasure	0923	Hysham K-12 Schools	10	\$8,352.28
53	Valley	0926	Glasgow K-12 Schools	10	\$12,766.93
53	Valley	0927	Frazer Elem	10	\$2,907.22
53	Valley	0928	Frazer H S	10	\$2,621.40
53	Valley	0932	Hinsdale Elem	10	\$744.37
53	Valley	0933	Hinsdale H S	10	\$724.00
53	Valley	0935	Opheim K-12 Schools	10	\$3,884.99
53	Valley	0937	Nashua K-12 Schools	10	\$6,521.06
53	Valley	0941	Lustre Elem	10	\$2,402.15
54	Wheatland	0945	Harlowton Elem	10	\$4,593.43
54	Wheatland	0946	Harlowton H S	10	\$3,515.15
54	Wheatland	0948	Judith Gap Elem	10	\$1,817.88
54	Wheatland	0949	Judith Gap H S	10	\$1,020.15
55	Wibaux	0964	Wibaux K-12 Schools	10	\$5,065.38
56	Yellowstone	0965	Billings Elem	10	\$204,258.28
56	Yellowstone	0966	Billings H S	10	\$85,136.19
56	Yellowstone	0967	Lockwood Elem	10	\$31,471.30
56	Yellowstone	0968	Blue Creek Elem	10	\$619.96
56	Yellowstone	0969	Canyon Creek Elem	10	\$3,172.98
56	Yellowstone	0970	Laurel Elem	10	\$18,685.81
56	Yellowstone	0971	Laurel H S	10	\$16,565.30
56	Yellowstone	0972	Elder Grove Elem	10	\$1,876.14
56	Yellowstone	0975	Custer K-12 Schools	10	\$7,111.39
56	Yellowstone	0976	Morin Elem	10	\$1,109.83
56	Yellowstone	0978	Broadview Elem	10	\$983.46
56	Yellowstone	0979	Broadview H S	10	\$1,344.28
56	Yellowstone	0981	Elysian Elem	10	\$4,615.28
56	Yellowstone	0983	Huntley Project K-12 Schools	10	\$22,803.29

CO	CO Name	_LE_	LE Name	Fund Code	FY 2018 Amounts
56	Yellowstone	0985	Shepherd Elem	10	\$2,103.29
56	Yellowstone	0986	Shepherd H S	10	\$9,646.94
56	Yellowstone	0987	Pioneer Elem	10	\$2,740.58
56	Yellowstone	0989	Independent Elem	10	\$1,757.51

Questions or concerns can be addressed to Kara Sperle, School Finance Administrator, at [ksperle2@mt.gov](mailto:ksperle2@mt.gov) or 406-444-3249.